



**LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN**

ROUTING
All Schools and Offices
Administrators
Time Reporters

TITLE: Withholding for State Income Tax

NUMBER: BUL-771.8

ISSUER: V. Luis Buendia, Controller
Accounting and Disbursements Division

DATE: February 5, 2020

POLICY: To provide employees with information regarding current withholding table for state income tax for the 2020 calendar year.

MAJOR CHANGES: This revision replaces Bulletin No. 771.7 of the same subject issued on February 1, 2019. The content reflects changes in the withholding tables for state income tax for the 2020 calendar year. Administrators are requested to post this bulletin at their site or provide a copy of this bulletin to each employee.

GUIDELINES: The following guidelines apply:

I. BACKGROUND

Effective January 1, 2020, withholding tables for state income tax were revised to reflect the continued indexing of personal income tax brackets. The District uses a withholding table based on the applicable payroll period withholding table in the Employer’s Tax Guide as published by the State of California Employment Development Department.

II. FORM DE-4 (EMPLOYEE’S STATE WITHHOLDING ALLOWANCE CERTIFICATE)

Employees who wish to increase or decrease the amount of state tax withholding may make the changes online at <https://ess.lausd.net>. Instructions on how to view and update withholdings for DE-4 via Employee Self Service is available on the Payroll Administration website, LAUSD My Pay.

If claiming an exempt status, Form DE-4 will need to be downloaded from the Payroll Administration website, W2/Tax Info. Generally, a Form DE-4 received by the Payroll Administration Branch by the 10th of the month will be effective for the next payday.

Employees are to carefully complete and sign Form DE-4. An incomplete Form DE-4 will be returned to the employee.



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Failure to complete Form DE-4 to accurately reflect an employee’s allowances may result in overwithholding or underwithholding of tax from salary payments. Any excess withholding due to an inaccurate DE-4 cannot be refunded by the District.

III. COMPUTATION OF WITHHOLDING FOR STATE INCOME TAXES

State withholding taxes are computed in the following manner:

- A. If an employee’s gross pay period salary is equal to or less than the amount shown below, no state income tax is withheld.

State Tax Table 1 – Low Income Exemption Table		
Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$1,254.00	\$1,254.00
Married	\$1,254.00	\$2,507.00
Head of Household -Unmarried	\$2,507.00	\$2,507.00

State Tax Table 1 – Low Income Exemption Table		
Semi-Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$627.00	\$627.00
Married	\$627.00	\$1,253.00
Head of Household - Unmarried	\$1,253.00	\$1,253.00

- B. Basic Computation of Withholding for State Income Tax
1. Subtract from the gross pay period salary any tax-deferred retirement contribution, flexible spending plan amount, tax-shelter annuity, or tax-deferred mutual fund to arrive at the taxable gross pay period salary.
 2. Subtract the appropriate standard deduction amount (see Table 3) from the taxable gross pay period salary.
 3. If an employee is eligible for additional allowances for itemized deductions, the appropriate amount (see Table 2) is also subtracted.
 4. Using the taxable gross salary, the gross tax is computed using State Tax Table 5.



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State Tax Table 3 – Standard Deduction Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$378	\$378
Married	\$378	\$756
Head of Household - Unmarried	\$756	\$756

State Tax Table 3 – Standard Deduction Semi-Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$189	\$189
Married	\$189	\$378
Head of Household - Unmarried	\$378	\$378

State Tax Table 2 Additional Withholding Allowances Table Monthly									
1	2	3	4	5	6	7	8	9	10*
\$83	\$167	\$250	\$333	\$417	\$500	\$583	\$667	\$750	\$833

State Tax Table 2 Additional Withholding Allowances Table Semi-Monthly									
1	2	3	4	5	6	7	8	9	10*
\$42	\$83	\$125	\$167	\$208	\$250	\$292	\$333	\$375	\$417

* For allowances greater than 10, multiply the amount shown for one additional allowance by the number claimed.



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State Tax Table 5 - Tax Rate Table
Monthly Payroll Period

Single Person - If the taxable gross is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$734	\$0	1.10%	\$0
734	1,740	8.07	2.20%	734
1,740	2,746	30.20	4.40%	1,740
2,746	3,812	74.56	6.60%	2,746
3,812	4,818	144.82	8.80%	3,812
4,818	24,614	233.35	10.23%	4,818
24,614	29,538	2,258.48	11.33%	24,614
29,538	49,228	2,816.37	12.43%	29,538
49,228	83,334	5,263.84	13.53%	49,228
83,334	AND OVER	9,878.38	14.63%	83,334

Married Person - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$1,468	\$0	1.10%	\$0
1,468	3,480	16.15	2.20%	1,468
3,480	5,492	60.41	4.40%	3,480
5,492	7,624	148.94	6.60%	5,492
7,624	9,636	289.65	8.80%	7,624
9,636	49,228	466.71	10.23%	9,636
49,228	59,076	4,516.97	11.33%	49,228
59,076	83,334	5,632.75	12.43%	59,076
83,334	98,458	8,648.02	13.53%	83,334
98,458	AND OVER	10,694.30	14.63%	98,458

Unmarried/ Head of Household - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$1,470	\$0.00	1.10%	\$0
1,470	3,480	16.17	2.20%	1,470
3,480	4,486	60.39	4.40%	3,480
4,486	5,554	104.65	6.60%	4,486
5,554	6,560	175.14	8.80%	5,554
6,560	33,476	263.67	10.23%	6,560
33,476	40,170	3,017.18	11.33%	33,476
40,170	66,950	3,775.61	12.43%	40,170
66,950	83,334	7,104.36	13.53%	66,950
83,334	AND OVER	9,321.12	14.63%	83,334



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State Tax Table 5 - Tax Rate Table
Semi-Monthly Payroll Period

Single Person - If the taxable gross is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$367	\$0.00	1.10%	\$0
367	870	4.04	2.20%	367
870	1,373	15.11	4.40%	870
1,373	1,906	37.24	6.60%	1,373
1,906	2,409	72.42	8.80%	1,906
2,409	12,307	116.68	10.23%	2,409
12,307	14,769	1,129.25	11.33%	12,307
14,769	24,614	1,408.19	12.43%	14,769
24,614	41,667	2,631.92	13.53%	24,614
41,667	AND OVER	4,939.19	14.63%	41,667

Married Person - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$734	\$0.00	1.10%	\$0
734	1,740	8.07	2.20%	734
1,740	2,746	30.20	4.40%	1,740
2,746	3,812	74.46	6.60%	2,746
3,812	4,818	144.82	8.80%	3,812
4,818	24,614	233.35	10.23%	4,818
24,614	29,538	2,258.48	11.33%	24,614
29,538	41,667	2,816.37	12.43%	29,538
41,667	49,229	4,324.00	13.53%	41,667
49,229	AND OVER	5,347.14	14.63%	49,229

Unmarried/ Head of Household - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$735	\$0.00	1.10%	\$0
735	1,740	8.09	2.20%	735
1,740	2,243	30.20	4.40%	1,740
2,243	2,777	52.33	6.60%	2,243
2,777	3,280	87.57	8.80%	2,777
3,280	16,738	131.83	10.23%	3,280
16,738	20,085	1,508.58	11.33%	16,738
20,085	33,475	1,887.80	12.43%	20,085
33,475	41,667	3,552.18	13.53%	33,475
41,667	AND OVER	4,660.56	14.63%	41,667



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5. Subtract the correct tax credit amount (see Table 4) from the gross tax. The remaining tax amount is withheld from the employee’s salary payment.

<u>State Tax Table 4 - Tax Credit Table</u>										
<u>Monthly Exemption Claimed</u>										
Single, Married or Head of Household										
0	1	2	3	4	5	6	7	8	9	10*
\$0	\$11.18	\$22.37	\$33.55	\$44.73	\$55.92	\$67.10	\$78.28	\$89.47	\$100.65	\$111.83

<u>State Tax Table 4 - Tax Credit Table</u>										
<u>Semi-Monthly Exemption Claimed</u>										
Single, Married or Head of Household										
0	1	2	3	4	5	6	7	8	9	10*
\$0	\$5.59	\$11.18	\$16.78	\$22.37	\$27.96	\$33.55	\$39.14	\$44.73	\$50.33	\$55.92

*If the number of allowances claimed exceeds 10, the amount of tax credit allowed can be determined by multiplying the amount for one allowance by the total number of allowances.

AUTHORITY: Franchise Tax Board.

ASSISTANCE: For additional information regarding tax rates, please call your local Franchise Tax Board Office or your tax advisor. The Payroll Administration Branch staff is not authorized to provide tax advice.